This index includes all the material Published in *Taxation of Exempts*, Volume 15, July/August 2003 – May/June 2004.

CHARITABLE GIVING

Deciding Whether, and How Much, Real Estate Has Been Given to Charity, *by Robert W. Wood*, 15 Exempts 284, May/Jun '04

Valuation Remains the Toughest Issue When Donating Patents, *by Terri W. Cammarano and Richard F. Riley, Jr.*, 15 Exempts 23, Jul/Aug '03

COMPLIANCE & PLANNING

A Variety of Issues Face Organizations that Face the 990 Forms, *by Jody Blazek*, 15 Exempts 255, May/Jun '04

Comments in Response to Internal Revenue Service Announcement 2003-29, 2003-20 I.R.B. 928 Regarding International Grant-Making and International Activities by Domestic 501(c)(3) Organizations, 15 Exempts 114, Nov/Dec '03

Dealing With U.S. Tax Issues in International Philanthropy, *by M. Antoinette Thomas*, 15 Exempts 147, Jan/Feb '04

Guidelines Offer the Treasury's Anti-Terrorism 'Best Practices,' *by Nancy Ortmeyer Kuhn*, 15 Exempts 58, Sep/Oct '03

Incorporating Supporting Organizations into a Nonprofit Structures, *by Terri L. Brooks*, 15 Exempts 77, Sep/Oct '03

Joint Ventures from *Plumstead* to *St. David's*, *by Christopher M. Jedrey*, 15 Exempts 39, Jul/Aug '03

Structuring and Operating an International Exempt Organization in the United States, *by Paul D. Carman*, 15 Exempts 15, Jul/Aug '03

EDUCATIONAL ORGANIZATIONS

Becoming Familiar with the Expenditure Allocation Rules for Reducing Arbitrage Rebate, *by Laura Howat*, 15 Exempts 233, Mar/Apr '04

The Taxation and Reporting of Distributions Derived from Licensing Intellectual Property, *by Edward J. Jennings*, 15 Exempts 195, Mar/Apr '04

EXEMPTION

The Funding of Market-Rate Housing as Charitable Economic Development, *by Carolyn D. Duronio and Janice M. Smith*, 15 Exempts 51, Sep/Oct '03

HEALTH CARE ORGANIZATIONS

Eighth Circuit Again Allows Refund of Medical Residents FICA Taxes, *by Douglas M. Mancino and Robert C. Louthian III*, 15 Exempts 207, Mar/Apr '04

Joint Ventures from *Plumstead* to *St. David's*, *by Christopher M. Jedrey*, 15 Exempts 39, Jul/Aug '03

Jury Finds St. David's Exempt, *by James R. King*, 15 Exempts 254, May/Jun '04

St. David's Decision Provides Guidance but Leaves Important Questions Unanswered, *by James R. King*, 15 Exempts 243, May/Jun '04

The Section 501(m) Regulations Project Stares Down the Barrel of a Conundrum, *by Gerald M. Griffith*, 15 Exempts 99, Nov/Dec '03

Section 501(m) Regulations Should Not Block HMOs From Carrying Out Their Purpose, *by Christopher M. Jedrey and Charles R. Buck*, 15 Exempts 225, Mar/Apr '04

INTERNATIONAL OPERATIONS

Comments in Response to Internal Revenue Service Announcement 2003-29, 2003-20 I.R.B. 928 Regarding International Grant-Making and International Activities by Domestic 501(c)(3) Organizations, 15 Exempts 114, Nov/Dec '03

Dealing With U.S. Tax Issues in International Philanthropy, *by M. Antoinette Thomas*, 15 Exempts 147, Jan/Feb '04

Guidelines Offer the Treasury's Anti-Terrorism 'Best Practices,' *by Nancy Ortmeyer Kuhn*, 15 Exempts 58, Sep/Oct '03

Structuring and Operating an International Exempt Organization in the United States, *by Paul D. Carman*, 15 Exempts 15, Jul/Aug '03

POLITICAL AND LOBBYING ACTIVITIES

How to Set Up and Maintain an Action Fund Affiliated with a Charity, *by Rosemary E. Fei and Gregory L. Colvin*, 15 Exempts 184, Jan/Feb '04

The IRS Offers Guidance on 'Election Year Issues' for Exempt Organizations, *by Wendell R. Bird*, 15 Exempts 269, May/Jun '04

PRIVATE FOUNDATIONS

Incorporating Supporting Organizations into a Nonprofit Structures, *by Terri L. Brooks*, 15 Exempts 77, Sep/Oct '03

Planning and Investing Strategies for Private Foundations, *by Douglas Moore and Mitchell K. Higgins*, 15 Exempts 159, Jan/Feb '04

Supporting Organizations and Grantmaking After *Lapham Foundation*, *by Carolyn D. Duronio*, 15 Exempts 34, Jul/Aug '03

RELIGIOUS ORGANIZATIONS

New Opportunities and Continuing Challenges in Securing Tax-Exempt Financing, *by Stuart J. Lark*, 15 Exempts 86, Sep/Oct '03

Status Under the Code Can Affect More than Just Tax Exemption, *by Stuart J. Lark and Erich T. Kennedy*, 15 Exempts 220, Mar/Apr '04

SOCIAL CLUBS

Section 501(c)(7) Clubs Get a New Ruling on Tips, *by Mitchell L. Stump*, 15 Exempts 176, Jan/Feb '04

SOCIAL WELFARE ORGANIZATIONS

Constitutional Issues Cloud the Gift Taxation of Section 501(c)(4) Contributions, *by Barbara K. Rhomberg*, 15 Exempts 164, Jan/Feb '04

The Law Remains Unsettled on Gift Taxation of Section 501(c)(4) Contributions, *by Barbara K. Rhomberg*, 15 Exempts 62, Sep/Oct '03

TAX-EXEMPT FINANCING

Becoming Familiar with the Expenditure Allocation Rules for Reducing Arbitrage Rebate, *by Laura Howat*, 15 Exempts 233, Mar/Apr '04

IRS Calls Foul in Naming Rights Agreement for Bond-Financed Facility, *by Elizabeth M. Mills,* 15 Exempts 180, Jan/Feb '04

UNRELATED BUSINESS INCOME TAX

Applying the Unrelated Debt-Financed Income Rules to Investments in Real Property, *by Suzanne Ross McDowell and Howard E. Abrams,* 15 Exempts 3, Jul/Aug '03

Assessing and Planning for the UBIT Control Requirement, *by Paris D. Wilson,* 15 Exempts 200, Mar/Apr '04

Dual Use Assets and Exploited Activities in Unrelated Business Activities, *by Brian D. Davis,* 15 Exempts 93, Sep/Oct '03

AUTHOR INDEX

Howard E. Abrams 3
Wendell R. Bird 269
Jody Blazek 255
Terri L. Brooks 77
Charles R. Buck 225
Terri W. Cammarano 23
Paul D. Carman 15
Gregory L. Colvin 184
Brian D. Davis 93
Carolyn D. Durohio 34
Carolyn D. Duronio 51
Rosemary E. Fei 184
Gerald M. Griffith 99
Mitchell K. Higgins 159
Laura Howat 233
Christopher M. Jedrey 39
Christopher M. Jedrey 225
Edward J. Jennings 195
Erich T. Kennedy 220
James R. King 243, 254
Nancy Ortmeyer Kuhn 58
Stuart J. Lark 86
Stuart J. Lark 220
Robert C. Louthian III 207
Suzanne Ross McDowell 3
Douglas M. Mancino 207
Elizabeth M. Mills 180
Douglas Moore 159
Richard F. Riley, Jr. 23
Barbara K. Rhomberg 62
Barbara K. Rhomberg 164
Janice M. Smith 51
Mitchell L. Stump 176
M. Antoinette Thomas 147
Paris D. Wilson 200
Robert W. Wood 284